



OFFICE OF THE CITY AUDITOR
CITY AND COUNTY OF HONOLULU

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TROY SHIMASAKI
ACTING CITY AUDITOR

June 30, 2021

To: Council Chair Tommy Waters
Councilmember Radiant Cordero
Councilmember Brandon Elefante
Councilmember Carol Fukunaga
Councilmember Esther Kia`aina
Councilmember Calvin Say
Councilmember Heidi Tsuneyoshi
Councilmember Augie Tulba
Councilmember Andria Tupola

Subject: Office of the City Auditor Annual Work Plan for FY 2021-22

In accordance with the Revised Charter of Honolulu, Section 3-502.1(c), we submit to the Honolulu City Council our plan of proposed audits for FY 2021-22. Audits include projects in process, mandated by city charter, and self-initiated:

Audits in Process

These audits are currently underway and are scheduled to be completed in FY 2021-22:

- Audit of the City's IT Modernization Initiatives
- Audit of Select COVID-19 Programs and Expenditures
- Audit of the Honolulu Police Department's Overtime Policies, Procedures, and Protocols (Resolution 21-58)

City Charter Mandated Audits

The following financial audits are performed by external auditors under Office of the City Auditor contract:

- Annual Comprehensive Financial Report (ACFR) is the audit of city and county financial statements for FY 2021
- City and County of Honolulu – Public Transportation System (Bus and Paratransit Operations) Financial Statements and Supplemental Schedules, June 30, 2021
- City and County of Honolulu – Sewer Fund Financial Statements, June 30, 2021
- Single Audit of Federal Financial Assistance Programs
- Financial Audit of the City and County of Honolulu for Fiscal Year Ended June 30, 2021 – Management Letter (if applicable)

Proposed Self-Initiated Audits and Reports

Self-initiated projects are conducted as time and resources permit. These projects may be superseded by city council-initiated audits and engagements:

- Audit of the Hanauma Bay Online Reservation System
- Audit of the Honolulu Police Commission
- Follow-up on Recommendations from Report No. 17-06, Audit of the City's Recycling Program (October 2017)
- Follow-up on Recommendations from Report No. 18-02, Audit of the Department of Parks and Recreation's Performance Metrics, FY 2015 – FY 2017 (May 2018)
- Follow-up on Recommendations from Report No. 19-01, Follow-Up Audit of the Honolulu Authority for Rapid Transportation, Resolution 17-199, CD1 (January 2019)
- National Community Survey (NCS) TM
 - City and County of Honolulu (2021) Community Livability Report
 - City and County of Honolulu (2021) Trends Over Time Report
 - City and County of Honolulu (2021) Technical Appendices
 - City and County of Honolulu (2021) Supplemental Online Survey Results
- Citizen-Centric Report FY 2021
- Office of the City Auditor Annual Report FY 2021

The Office of the City Auditor will continue to provide the Honolulu City Council and the public with information on city programs and operations in support of the openness and transparency in government initiatives. We will also continue the important work of pursuing accountability, efficiency, effectiveness, and the economy in government operations for the City and County of Honolulu.

Sincerely,



Troy Shimasaki
Acting City Auditor

c: Rick Blangiardi, Mayor
Michael D. Formby, Managing Director
Andrew Kawano, Director, Department of Budget and Fiscal Services
Office of the City Clerk